



Library Board of Trustees General Meeting Packet Contents

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6. 2025 MERS Pension Contribution Board Discussion
7. 2025 Proposed Budget Narrative
8. Proposed 2025 Budget with 2026-2027 Projections



Library Board of Trustees Meeting Agenda – July 18, 2024

7:30 PM	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve June 20, 2024 Meeting Minutes
Administrative Reports	Communications Report of the Library Director Trustee Comments
Committee Reports	None
New Business	Item of Action 24/7-18-1: 2 nd Quarter 2024 Budget Amendment Discussion Item: 2025 Budget – Expense: MERS pension contribution Discussion Item: 1 st Draft of 2025 Budget and 2026-2027 projections
Adjourn	Final Call to the Audience (5-minute maximum per person)



Canton Public Library Board of Trustees General Meeting Minutes

June 20, 2024 – 7:30 PM

The Chairperson, A. Iqbal, called the meeting to order at 7:30 PM.

Present: N. Eggenberger, A. Iqbal, J. Lee, A. Watts

Absent: M. Farell, C. Spas

Also Present: S. Bewick, E. Davis

CALL TO AUDIENCE

Present: L. Golden, M. Hathaway, A. Hodges, D. McHugh, M. Nicholson, C. Swanberg

No comments

APPROVAL OF AGENDA

The agenda was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES

The minutes were approved by unanimous consent.

DIRECTOR'S REPORT

In addition to her written report, Director Eva Davis congratulated Librarian Manager Megan Hathaway on her upcoming promotion to Information Services Department Head. Once her onboarding is complete, Department Head Katerli Bounds will return to leading only the Circulation Services department.

As of May 31, the library is 42% of the way through fiscal 2024. Expenditures trending above 42% are expected and include fringe benefits, professional/contractual, and insurance due to prepayments early in the year; Communications are trending slightly ahead due to printing for 62 Days of Summer materials. The second quarter budget amendment in July will help pull revenues into alignment.

TRUSTEE COMMENTS

Trustee Nancy Eggenberger asked if there was any news regarding penal fines. Davis advised that James Lenze, the director of Garden City Public Library, had noticed the penal fines he received did not align with the amounts indicated by Library of Michigan website. In order to have one point of contact, The Library Network Executive Director Steven Bowers offered to work with the Wayne County Treasurer's office to investigate the discrepancies on behalf of all Wayne County member libraries.

COMMITTEE REPORTS

None

UNFINISHED BUSINESS & GENERAL ORDERS

None

NEW BUSINESS

August 2024 – July 2025 Health Care Plan Options Overview – Kapnick Insurance Account Executive Angela Hodges reviewed the recommended healthcare options. The Blue Care Network Healthy Blue Living HMO Platinum 500 (the library's current plan) has been re-certified with minimal changes at an average cost increase of 11.29%.

Department Head Marian Nicholson advised it is the library's recommendation to renew the current medical plan and to continue the 80/20 cost share under PA 152.

Approve 2024-25 Health Care Contract – N. Eggenberger moved and J. Lee supported a motion to renew the Blue Care Network Healthy Blue Living Platinum 500 healthcare plan contract for August 1, 2024 to July 31, 2025.

The motion passed unanimously 24/6-20-1 (4-0-0)

Approve PA 152 Health Care Premium Cost-Sharing – A. Watts moved and N. Eggenberger supported a motion to approve the 80/20 split for PA-152 Employer/Employee Insurance Premiums Cost-Sharing.

The motion passed unanimously 24/6-20-2 (4-0-0)

62 Days of Summer program presentation – Engagement & Design Department Head Laurie Golden presented an overview of this year's summer reading program.

2025 Budget Discussion – Expenditures – Capital Expenditures – The trustees discussed the projected capital replacement schedule provided by the department heads. M. Nicholson advised that, although the expenditure chart provided displays only the next 3 years, the full capital replacement schedule is projected into the 2030s.

CALL TO AUDIENCE

None

ADJOURN

The meeting was adjourned at 8:49 PM.

Claire Spas, Secretary-Treasurer

07/03/2024

BALANCE SHEET FOR CANTON PUBLIC LIBRARY
Period Ending 06/30/2024

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	9,197,951.78
101-000.00-001.02	CHECKING-CREDIT CARD	4,228.97
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	16,061.88
101-000.00-002.00	SAVINGS	1,005,308.12
	Total Assets	10,223,550.75
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	53,134.23
101-000.00-219.01	SOCIAL COMMITTEE	4,900.88
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	2,355.01
101-000.00-219.03	WELCOMING COMMITTEE	500.00
101-000.00-231.06	RETIREMENT SAVINGS DEDUCTIONS (457)	114.90
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	2,734.42
	Total Liabilities	63,739.44
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	6,195,271.31
	Total Fund Balance	6,195,271.31
	Beginning Fund Balance	6,195,271.31
	Net of Revenues VS Expenditures	3,964,540.00
	Ending Fund Balance	10,159,811.31
	Total Liabilities And Fund Balance	10,223,550.75

GL Number	Description	Balance
Fund 901 - GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	64,845.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(11,071.03)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,536,418.09
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS	(6,214,379.70)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,909,966.88
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMENT	(1,426,679.21)
901-000.00-150.00	LIBRARY MATERIALS	4,999,883.18
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(3,654,553.41)
901-000.00-160.00	HARDWARE	1,432,067.65
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(882,120.95)
901-000.00-162.00	SOFTWARE	1,165,520.03
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(992,662.30)
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	960,901.00
	Total Assets	10,955,635.43
*** Liabilities ***		
901-000.00-334.00	NET PENSION LIABILITY	445,517.00
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	135,798.00
	Total Liabilities	581,315.00
*** Fund Balance ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,374,320.43
	Total Fund Balance	10,374,320.43
	Beginning Fund Balance	10,374,320.43
	Net of Revenues VS Expenditures	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,374,320.43
	Total Liabilities And Fund Balance	10,955,635.43

07/03/2024

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 06/30/2024

	2024	YTD BALANCE	AVAILABLE	
DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	NORMAL (ABNORMAL)	% BDGT USED
INCOME				
PROPERTY TAXES	7,350,000.00	7,422,811.94	(72,811.94)	100.99
STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
LOCAL COMMUNITY STABILIZATION SHARE	66,091.00	66,091.30	(0.30)	100.00
PHOTOCOPY FEES	40,000.00	18,220.71	21,779.29	45.55
REPLACEMENT-LIBRARY MATERIALS	7,000.00	6,345.58	654.42	90.65
MEETING ROOM RENTAL	500.00	325.00	175.00	65.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
INTEREST INCOME	70,000.00	98,874.66	(28,874.66)	141.25
COMMISSION	7,000.00	4,211.91	2,788.09	60.17
OTHER REVENUE	1,000.00	17,426.84	(16,426.84)	1,742.68
TOTAL REVENUES	7,672,591.00	7,683,980.56	(11,389.56)	100.15
EXPENSES				
SALARIES & WAGES	3,630,000.00	1,555,688.25	2,074,311.75	42.86
FRINGE BENEFITS	942,500.00	579,266.74	363,233.26	61.46
SUPPLIES	152,350.00	56,252.11	96,097.89	36.92
LIBRARY MATERIALS	1,150,000.00	598,036.36	551,963.64	52.00
PROFESSIONAL & CONTRACTUAL	485,475.00	298,658.74	186,816.26	61.52
COMMUNICATIONS	47,000.00	26,052.21	20,947.79	55.43
PRINTING	51,800.00	14,811.90	36,988.10	28.59
UTILITIES	190,000.00	65,560.88	124,439.12	34.51
MAINTENANCE & REPAIRS	271,400.00	114,811.64	156,588.36	42.30
BUILDING IMPROVEMENTS	20,000.00	9,876.77	10,123.23	49.38
INSURANCE	69,000.00	61,880.00	7,120.00	89.68
CAPITAL OUTLAY	1,191,000.00	301,307.03	889,692.97	25.30
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
COMMUNITY PROMOTION	22,400.00	5,050.60	17,349.40	22.55
TRAVEL	73,150.00	29,833.24	43,316.76	40.78
RENTALS/LEASES	18,300.00	2,354.09	15,945.91	12.86
TOTAL EXPENDITURES	8,316,375.00	3,719,440.56	4,596,934.44	44.15
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	7,672,591.00	7,683,980.56	(11,389.56)	100.15
TOTAL EXPENDITURES	8,316,375.00	3,719,440.56	4,596,934.44	44.72
NET OF REVENUES & EXPENDITURES	(643,784.00)	3,964,540.00	(4,608,324.00)	615.82
NET CHANGE IN FUND BALANCE				
FUND BALANCE - BEGINNING OF YEAR	6,195,271.31	6,195,271.31		
FUND BALANCE - END OF YEAR	5,551,487.31	10,159,811.31		

07/03/2024

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 06/30/2024

		2024	YTD BALANCE	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	BALANCE	% BDGT
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	7,350,000.00	7,422,811.94	(72,811.94)	100.99
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	66,091.00	66,091.30	(0.30)	100.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	18,220.71	21,779.29	45.55
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	7,000.00	6,345.58	654.42	90.65
101-000.00-651.00	MEETING ROOM RENTAL	500.00	325.00	175.00	65.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	70,000.00	98,874.66	(28,874.66)	141.25
101-000.00-668.00	COMMISSION	7,000.00	4,211.91	2,788.09	60.17
101-000.00-675.00	OTHER REVENUE	1,000.00	17,426.84	(16,426.84)	1,742.68
TOTAL REVENUES		7,672,591.00	7,683,980.56	(11,389.56)	100.15
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,630,000.00	1,555,688.25	2,074,311.75	42.86
101-790.00-716.01	TAXES-FICA/MC	277,700.00	125,115.95	152,584.05	45.05
101-790.00-716.02	DENTAL	23,000.00	2,893.36	20,106.64	12.58
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	600.00	400.00	60.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	15,500.00	8,469.76	7,030.24	54.64
101-790.00-716.05	MEDICAL INSURANCE	280,000.00	136,757.53	143,242.47	48.84
101-790.00-716.06	MEDICAL BUY OUTS	3,600.00	0.00	3,600.00	0.00
101-790.00-716.07	OPTICAL	7,500.00	910.35	6,589.65	12.14
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	5,000.00	3,769.00	1,231.00	75.38
101-790.00-717.01	RETIREMENT DC PLAN (401A)	48,200.00	20,750.79	27,449.21	43.05
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000.00	280,000.00	0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	12,500.00	4,585.97	7,914.03	36.69

GL NUMBER	DESCRIPTION	2024	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	06/30/2024 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	254,000.00	121,750.70	132,249.30	47.93
101-790.00-730.02	AV (MEDIA)	102,000.00	43,199.47	58,800.53	42.35
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	794,000.00	433,086.19	360,913.81	54.54
101-790.00-802.00	LEGAL	15,000.00	6,153.00	8,847.00	41.02
101-790.00-803.00	AUDIT	13,850.00	13,850.00	0.00	100.00
101-790.00-804.01	BANK FEES-GENERAL	1,000.00	0.00	1,000.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	1,200.00	413.47	786.53	34.46
101-790.00-850.00	COMMUNICATIONS	47,000.00	26,052.21	20,947.79	55.43
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	150,000.00	58,348.23	91,651.77	38.90
101-790.00-922.00	GAS	25,000.00	5,928.77	19,071.23	23.72
101-790.00-923.00	WATER	15,000.00	1,283.88	13,716.12	8.56
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	98,500.00	39,502.67	58,997.33	40.10
101-790.00-932.01	LAWN & GROUNDS	46,600.00	14,972.66	31,627.34	32.13
101-790.00-932.02	SNOW & ICE	38,000.00	16,599.99	21,400.01	43.68
101-790.00-933.00	BUILDING SECURITY	7,800.00	4,733.19	3,066.81	60.68
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	800.00	0.00	800.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	16,700.00	7,956.16	8,743.84	47.64
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	23,000.00	7,566.00	15,434.00	32.90
101-790.00-935.00	BUILDING REPAIRS	20,000.00	4,685.00	15,315.00	23.43
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	18,795.97	1,204.03	93.98
101-790.00-941.00	COPY MACHINE CHARGES	15,800.00	1,474.19	14,325.81	9.33
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	879.90	1,620.10	35.20
101-790.00-965.00	BUILDING IMPROVEMENTS	20,000.00	9,876.77	10,123.23	49.38
101-790.00-969.00	INSURANCE	69,000.00	61,880.00	7,120.00	89.68
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	30,000.00	0.00	30,000.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	597,000.00	179,709.00	417,291.00	30.10
101-790.00-975.00	FURNITURE AND EQUIPMENT	140,000.00	30,445.00	109,555.00	21.75
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	408,000.00	84,153.03	323,846.97	20.63
101-790.00-979.00	SOFTWARE	16,000.00	7,000.00	9,000.00	43.75
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00

GL NUMBER	DESCRIPTION	2024	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	06/30/2024 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	247.00	953.00	20.58
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	0.00	300.00	0.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	6,000.00	1,856.95	4,143.05	30.95
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	4,000.00	3,148.13	851.87	78.70
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	714.14	1,585.86	31.05
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	200.00	0.00	100.00
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500.00	5,976.25	6,523.75	47.81
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	26,000.00	6,447.26	19,552.74	24.80
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	12,000.00	7,283.47	4,716.53	60.70
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800.00	(794.62)	3,594.62	(28.38)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	8,571.67	6,928.33	55.30
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	12,050.00	5,613.55	6,436.45	46.59
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,650.00	1,001.00	649.00	60.67
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,975.00	4,558.68	6,416.32	41.54
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	0.00	5,000.00	0.00
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	1,200.00	200.00	1,000.00	16.67
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,500.00	0.00	5,500.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	8,050.00	255.35	7,794.65	3.17
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	98.76	1,901.24	4.94
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	2,400.00	0.00	2,400.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	111.00	1,189.00	8.54
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	1,872.18	3,727.82	33.43
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,100.00	345.07	4,754.93	6.77
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	2,795.38	17,204.62	13.98
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	150.00	55.05	94.95	36.70
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	22,000.00	14,042.29	7,957.71	63.83
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	8,000.00	4,249.50	3,750.50	53.12
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650.00	812.25	837.75	49.23
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	9,000.00	3,039.66	5,960.34	33.77
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	800.00	23.45	776.55	2.93
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200.00	135.41	1,064.59	11.28
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	6,906.38	18,093.62	27.63
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	35,000.00	19,392.13	15,607.87	55.41

GL NUMBER	DESCRIPTION	2024	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	06/30/2024 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	11,855.67	28,144.33	29.64
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	749.00	251.00	74.90
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	5,000.00	2,626.30	2,373.70	52.53
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	510.23	389.77	56.69
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	5,050.60	14,949.40	25.25
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	14,700.90	35,299.10	29.40
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,500.00	1,104.08	1,395.92	44.16
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	576.74	1,423.26	28.84
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,500.00	1,587.00	913.00	63.48
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	23,000.00	12,358.15	10,641.85	53.73
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,300.00	1,113.14	1,186.86	48.40
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	25,000.00	18,963.49	6,036.51	75.85
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	282,000.00	197,784.04	84,215.96	70.14
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,500.00	429.00	1,071.00	28.60
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	7,400.00	7,149.49	250.51	96.61
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,500.00	3,511.16	4,988.84	41.31
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	377.82	722.18	34.35
TOTAL EXPENDITURES		8,316,375.00	3,719,440.56	4,596,934.44	44.72
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,672,591.00	7,683,980.56	(11,389.56)	100.15
TOTAL EXPENDITURES		8,316,375.00	3,719,440.56	4,596,934.44	44.72
NET OF REVENUES & EXPENDITURES		(643,784.00)	3,964,540.00	(4,608,324.00)	615.82
NET CHANGE IN FUND BALANCE		(643,784.00)	3,964,540.00		
FUND BALANCE - BEGINNING OF YEAR		6,195,271.31	6,195,271.31		
FUND BALANCE - END OF YEAR		5,551,487.31	10,159,811.31		

07/03/2024

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE FROM 06/01/2024 - 06/30/2024

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
06/05/2024	GEN	341(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,616.35
06/05/2024	GEN	342(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,197.68
06/05/2024	GEN	343(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBITIONS	50.00
06/05/2024	GEN	344(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	268.82
06/05/2024	GEN	345(E)	1240	PAYLOCITY	MILEAGE/MISCELLANEOUS REIMBURSEMENT 01-0	26.01
06/12/2024	GEN	55024	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$200	1,028.80
06/12/2024	GEN	55025	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE FEE & SUPPLIES	230.00
06/12/2024	GEN	55026	1441	BEES IN THE D	SUMMER PROGRAM MIGHTY MONARCH	300.00
06/12/2024	GEN	55027	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 03/04/2024-05/03/2024	470.96
06/12/2024	GEN	55028	1086	COMIC CITY	TGRA COMICS AND JGRA COMICS NOT TO EXCEE	120.74
06/12/2024	GEN	55029	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	17 ADULT VIDEO GAMES	567.89
06/12/2024	GEN	55030	1109	DUNN RITE MAINTENANCE, INC	MONTHLY FEE FOR NIGHTLY CLEANING/JANITOR	5,200.00
06/12/2024	GEN	55031	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,735.01
06/12/2024	GEN	55032	1554	K & S CUSTOM EMBROIDERY	2024 - 62 DAYS TEES	1,443.30
06/12/2024	GEN	55033	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	602.65
06/12/2024	GEN	55034	1559	LANDSCAPE FORMS	TRASH CAN LINER	295.00
06/12/2024	GEN	55035	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	25,120.72
06/12/2024	GEN	55036	MISC	NOAH VARTON	MERIT CONFERENCE MILEAGE	25.46
06/12/2024	GEN	55037	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY FLOOR MAT SERVICE	77.17
06/12/2024	GEN	55038	1255	PROGRESSIVE PRINTING	39,718 SUMMER READING POSTCARDS, INV# 72	4,160.00
06/12/2024	GEN	55039	1101	ROBERT M DEMEMBER	LABOR TO TROUBLESHOOT FAILED PARKING LOT	390.00
06/12/2024	GEN	55040	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2024	93.45
06/12/2024	GEN	55041	1309	THE NEW YORK TIMES	NYT ANNUAL SUBSCRIPTION	2,366.00
06/12/2024	GEN	55042	1344	THOMSON REUTERS - WEST	THOMSON REUTERS SUB 2024	165.86
06/12/2024	GEN	55043	MISC	TIMOTHY PASCHKE	DH INTERVIEW TRAVEL EXPENSES	1,140.36
06/12/2024	GEN	55044	1327	UNIQUE MANAGEMENT SERVICES	COLLECTION AGENCY CHARGES	199.80
06/16/2024	GEN	346(E)	1476	JP MORGAN CHASE BANK-ONE CARD	SUNGLASSES, FIDGET TOYS, CRAYONS, PHONE	100,812.39
06/19/2024	GEN	347(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	4,107.82
06/19/2024	GEN	348(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,616.35
06/19/2024	GEN	349(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,184.20
06/19/2024	GEN	350(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBITIONS	50.00
06/19/2024	GEN	351(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	949.88
06/19/2024	GEN	352(E)	1240	PAYLOCITY	MILEAGE FOR HOME DELIVERY TEST DRIVE	272.68
06/20/2024	GEN	55045	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 5/11	13,607.95
06/26/2024	GEN	55046	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$65	2,649.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/26/2024	GEN	55047	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY PREMIU	1,166.36
06/26/2024	GEN	55048	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHL	25.50
06/26/2024	GEN	55049	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE FEE & SUPPLIES	150.00
06/26/2024	GEN	55050	1051	BLUE CARE NETWORK	COVERAGE - JULY 2024	23,755.36
06/26/2024	GEN	55051	1081	CFRA	OUTLOOK PRINT	230.00
06/26/2024	GEN	55052	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	17 ADULT VIDEO GAMES	991.25
06/26/2024	GEN	55053	1467	CTS COMPANIES, INC.	RMM SERVICE 2024	270.00
06/26/2024	GEN	55054	1354	DETROIT LEGAL NEWS	DETROIT LEGAL NEWS SUBS 8-2024 TO 8-2025	80.00
06/26/2024	GEN	55055	1113	EBSCO INFORMATION SERVICES	MI HISTORY SUBSCRIPTION	39.95
06/26/2024	GEN	55056	1116	ELEMENTONE CONSULTING, INC	ANNUAL PAY STRUCTURE UPDATE-2025	2,750.00
06/26/2024	GEN	55057	1124	FASTSIGNS	L&M FOR LETTERS/NUMBER IDENTIFIERS FOR N	275.00
06/26/2024	GEN	55058	1528	GLOBAL COMMUNICATION	PERFORMER - TUESDAYS ARE TERRIFIC 07/09/	600.00
06/26/2024	GEN	55059	1543	HOUSE OF JIT, LLC	DANCE PROGRAM 6/28/24	500.00
06/26/2024	GEN	55060	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	2,433.31
06/26/2024	GEN	55061	1568	MAD SCIENCE OF DETROIT	SUPER BALL FUN STATION FOR FINAL PARTY 8	200.00
06/26/2024	GEN	55062	1212	MIDWEST COLLABORATIVE FOR LIBRARY S	MCLS ANNUAL MEMBERSHIP FEE 07/01/2024-06	250.00
06/26/2024	GEN	55063	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,492.71
06/26/2024	GEN	55064	1520	MING LOUIE	SUMMER MAGIC SHOW 7/8/24	300.00
06/26/2024	GEN	55065	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY FLOOR MAT SERVICE	77.17
06/26/2024	GEN	55066	1232	OFFICE DEPOT	HP C6030C HEAVYWEIGHT COATED PAPER 36 IN	135.41
06/26/2024	GEN	55067	1255	PROGRESSIVE PRINTING	2,000 SUMMER READING PROGRAMS, INV# 7239	1,204.00
06/26/2024	GEN	55068	1264	RELIABLE LANDSCAPING, INC.	ANNUAL LAWN AND GROUNDS CARE - 5 LAWN CU	1,417.50
06/26/2024	GEN	55069	1101	ROBERT M DEMEMBER	LABOR TO REMOVE & REPLACE 28 EXTERIOR CA	2,920.00
06/26/2024	GEN	55070	1274	SECURITY 101	STUDY POD VIDEO SURVEILLANCE	2,413.56
06/26/2024	GEN	55071	1452	STANDARD PRINTING	MI LEARNING CHANNEL SUMMER WORKBOOKS FOR	687.25
06/26/2024	GEN	55072	1308	THE LIBRARY NETWORK	MERIT/AT&T FIBER INTERNET SERVICE	1,515.19
06/26/2024	GEN	55073	1320	TSAI FONG BOOKS, INC.	36 ADULT INTERNATIONAL BOOKS	86.97
06/26/2024	GEN	55074	1325	ULINE	ILL SUPPLIES	127.95
06/26/2024	GEN	55075	1563	UNIQUE PONY RIDES AND PETTING FARM	PETTING ZOO FOR FINAL PARTY 8/17	50.00
06/26/2024	GEN	55076	1556	VOSS LIGHTING INC	LED FIXTURES, RECYCLE PAIL, RECYCLE DRUM	2,994.80 V
06/26/2024	GEN	55077	1556	VOSS LIGHTING INC	LED FIXTURES, RECYCLE PAIL, RECYCLE DRUM	2,994.80 V
06/26/2024	GEN	55078	1556	VOSS LIGHTING INC	LED FIXTURES, RECYCLE PAIL, RECYCLE DRUM	<u>2,994.80</u>

GEN TOTALS:

Total of 67 Checks: 247,271.14

Less 2 Void Checks: 5,989.60

Total of 65 Disbursements: 241,281.54



Director's Report July 2024

1. This month, we ask that you approve the 2nd Quarter Budget Amendment, where we are recognizing revenues received in excess of budget, and allocate them to expenditures. My thanks to Debbie McHugh for preparing the amendment, and to the department heads for their diligence in financial stewardship.
2. There are two items for your discussion at the board meeting. The first is a review of our status with our plan to overfund the MERS pension fund, prepared by Marian Nicholson. The second is a first draft of the 2025 Budget and 2026-2027 projections, the culmination of the months of discussions we have had with you about revenues and specific expenditure line-items. We look forward to hearing your comments and questions on both of these agenda items.
3. In personnel news, since the last board meeting we congratulated Megan Hathaway on her promotion to Information Services Department Head. We welcomed new hire Simran Kapoor as an On-Call Page, and we welcomed back Erin Middel as an On-Call Page; Erin worked with us previously as a Page and a Technical Processing Assistant. We bid a fond farewell to On-Call Page Josh Raiford, who will be focusing on mentoring and performing arts.

Respectfully submitted,
Eva Davis, Director

Canton Public Library

Proposed Budget Amendment - 2024 -2nd Quarter (Motion 24/7-18-x)

PROPOSED:

7/18/2024

GL Account GL Sub Account # - Name / Explanation	Original / Amended \$	Increase (Decrease)	Proposed \$	Note: to/from Acct #
REVENUE				
PROPERTY TAXES	7,350,000	72,811	7,422,811	Recognize excess received over budgeted amount
STATE AID TO LIBRARIES	70,000		70,000	
LOCAL COMMUNITY STABILIZATION SHARE	66,091		66,091	
PHOTOCOPY FEES	40,000		40,000	
REPLACEMENT-LIBRARY MATERIALS	7,000		7,000	
MEETING ROOM RENTAL	500		500	
PENAL FINES	61,000		61,000	
INTEREST INCOME	70,000	50,000	120,000	Recognize excess received over budgeted amount
COMMISSION	7,000		7,000	
OTHER REVENUE	1,000	16,700	17,700	Friends' support/insurance adjustment/CPL book purch enrich
TOTAL REVENUE	7,672,591	139,511	7,812,102	
EXPENDITURE				
SALARIES & WAGES	3,630,000	-	3,630,000	
FRINGE BENEFITS	942,500	-	942,500	
SUPPLIES	152,350	-	152,350	
LIBRARY MATERIALS	1,150,000	1,453	1,151,453	Memorial donations/CPL Book Purchase Enrichment Fund
PROFESSIONAL & CONTRACTUAL	485,475	5,000	490,475	Friends' summer reading support
COMMUNICATIONS	47,000	-	47,000	
PRINTING	51,800	-	51,800	
UTILITIES	190,000	-	190,000	
MAINTENANCE & REPAIRS	271,400	3,200	274,600	Friends' support - Butterfly Garden/READ Berm
BUILDING IMPROVEMENTS	20,000	-	20,000	
INSURANCE	69,000	-	69,000	
CAPITAL OUTLAY	1,191,000	-	1,191,000	
PROPERTY TAX REFUNDS	2,000	-	2,000	
COMMUNITY PROMOTION	22,400	-	22,400	
TRAVEL	73,150	-	73,150	
RENTALS/LEASES	18,300	-	18,300	
TOTAL EXPENSE	8,316,375	9,653	8,326,028	
Net Change in Fund Balance	(643,784)	129,858	(513,926)	
Beginning Fund Balance - General Fund	6,195,271		6,195,271	
Ending Fund Balance - General Fund	5,551,487	129,858	5,681,345	



MERS 2025 Pension Contribution

History: The Annual Valuation report presents the results of the Annual Actuarial Valuation prepared by MERS for Canton Pub Lib (8232). The report includes the determination of liabilities and contribution rates resulting from participation in the plan. The report contains the **minimum** actuarially determined contribution requirement in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. The plan closed to new members at the end of FY2017. There are currently nine active members, two inactive members, and 15 retirees and beneficiaries.

In 2022, we established a Surplus Division with MERS to help us achieve our goal of a funded ratio of 120%. At that point, the earnings would, in theory, self-fund the annual payments and relieve the library of most administrative costs.

MERS Annual Valuation: The most recent report presents the results of the Annual Actuarial Valuation, prepared for Canton Pub Lib (8232) as of December 31, 2023.

12/31/2023 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	4.93%	5.93%	6.93%
Accrued Liability	\$ 7,364,145	\$ 6,633,115	\$ 6,012,991
Valuation Assets ¹	\$ 6,347,750	\$ 6,347,750	\$ 6,347,750
Unfunded Accrued Liability	\$ 1,016,395	\$ 285,365	\$ (334,759)
Funded Ratio	86%	96%	106%
Monthly Normal Cost	\$ 8,048	\$ 5,866	\$ 4,178
Monthly Amortization Payment	\$ 21,081	\$ 14,732	\$ 8,794
Total Employer Contribution²	\$ 29,129	\$ 20,598	\$ 12,972

Monthly

¹ The Valuation Assets include assets from Surplus divisions, if any.

Using the best-case scenario, in which MERS achieves a 6.93% return on investment, MERS predicts that by contributing **the minimum requirement** over the next five years, **we will achieve a funded ratio of only 83%** on January 1, 2030.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution
6.93% ¹					
2023	2025	\$ 6,012,991	\$ 5,177,430	86%	\$ 155,664
2024	2026	\$ 6,030,000	\$ 5,040,000	84%	\$ 179,000
2025	2027	\$ 6,080,000	\$ 4,960,000	82%	\$ 202,000
2026	2028	\$ 6,130,000	\$ 4,900,000	80%	\$ 225,000
2027	2029	\$ 6,160,000	\$ 4,990,000	81%	\$ 232,000
2028	2030	\$ 6,180,000	\$ 5,120,000	83%	\$ 235,000

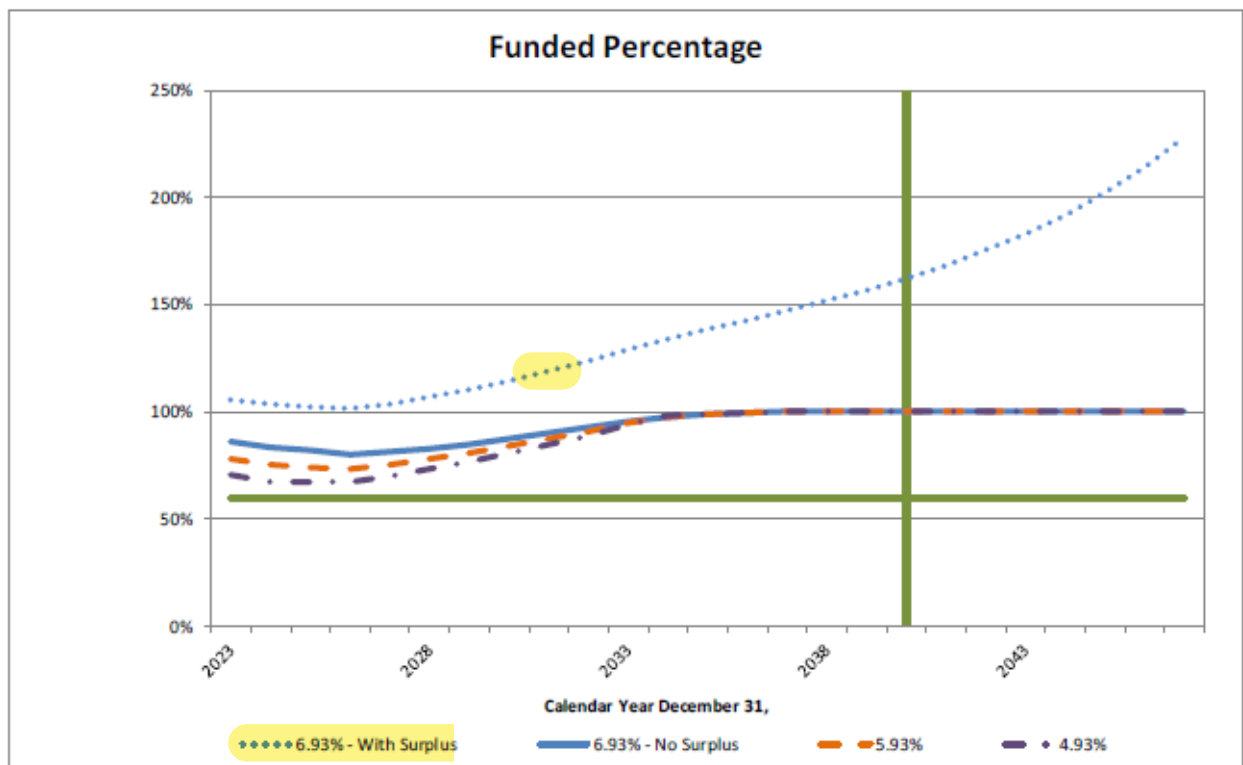
Annually

By establishing the Surplus Division and committing to employer contributions in excess of the minimum requirement, we have sustained a funding level of over 100% for the last three years.

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2019	5,092,947	4,760,138	93%	332,809
2020	5,474,148	4,951,288	90%	522,860
2021	5,760,596	6,090,409	106%	(329,813)
2022	5,876,138	6,130,482	104%	(254,344)
2023	6,012,991	6,347,750	106%	(334,759)

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.



Proposal: Continue with our 5-year plan, implemented in 2022, to maintain a steady funding level by allocating \$280,000 from the annual operating budget to MERS. The minimum requirement will be deposited to Employer Contributions and the excess will be directed to the Surplus division. Barring any adverse economic conditions, this plan will keep us on track to achieve our goal of a 120% funding ratio, as illustrated by the MERS chart above.

Recommendation: Stay the course in 2025 and reevaluate if there is a drastic change in the market or if MERS further lowers the predicted rate of return.

2025 Budget Highlights

July 2024

Revenues

2025 Revenues

As discussed at the May library board meeting, property tax revenues reflect the most recent information from Canton Township, including property taxes and Personal Property Tax exemptions. As directed by the library board, property tax collections are at the maximum millage rate of 1.4324 (eroded from 2.0 due to Headlee, with a 2024 millage reduction fraction of 0.9950), and assume a 99% collection rate, which is conservative based on historical property tax revenue data over the last five-plus years.

The Local Community Stabilization Share is required to be recorded in a separate account per Michigan's Uniform Chart of Accounts. CPL began compliance late in 2021 when we converted to the current uniform chart of accounts. We are budgeted lower than what was received in 2024 as we continue to adjust to this newer account. Penal Fines remain unchanged for 2025-2027 to reflect return to post-pandemic collections. State Aid and Photocopy Fees and Replacement – Library Materials are slightly increased from 2024. Interest revenue remains conservative due to questionability of the current economy. Other Revenues (commissions and rentals) reflect historical averages and are conservative estimates.

2026-2027 Revenues

Property taxes for 2026 and 2027 assume a Headlee reduction fraction of 0.9950 per annum (resulting in millage rates of 1.4252 and 1.4181 respectively), a 99% collection rate and a modest 3% growth in taxable values per the Canton Township Assessor's projection.

Expenditures

Items of note:

- **Salaries & Wages:** As discussed at the April library board meeting, salaries increase is based on market analysis equity adjustments to bring fully functioning employees in pay grades 1 through 16 to the fully functioning salary range. The market analysis reflects the scheduled increase to Michigan's minimum wage rates for 2025.
- **Fringe Benefits:** Annual increases for 2025-2027 are due to an increase in FICA tax obligation (7.65% of salaries), an increase in health care costs and approved over-funding of MERS at \$280,000 rather than the MERS *recommended minimum employer contribution.

**MERS reduced the following assumptions effective with the 2019 valuation: 1.) investment assumption from 7.75% to 7.35%; 2.) wage inflation from 3.75% to 3.00%. These changes affected our employer minimum required contribution beginning 2021. A Dedicated Gains Policy became effective with the 2021 valuation, which combines reognition of asset gains and*

lowering the investment return. Demographic assumptions changes impact employer minimum required contribution beginning 2022.

- **Supplies:** Slight increase for 2025/2027 with a slight decrease for 2026 to reflect nominal price changes and cyclical purchases.
- **Library Materials:** The minimum standard for our Enhanced Certification from the Library of Michigan's Quality Services Audit Checklist (QSAC) is 12% of operating revenues. As discussed at the March library board meeting, we budgeted 15% of operating revenues, allocating a larger portion of the Library Materials budget to electronic formats.
- **Professional & Contractual:** Increase due to increases for current subscriptions (Syndetics and TLC databases), moving our telecom services to a VoIP (fully cloud-based solution) and annual contract price increases.
- **Communications:** Moved to VOIP 2024.
- **Printing:** Remains unchanged for 2025 and decreases for 2026-2027.
- **920 – Utilities:** Decrease in 2025, then increase 2026-2027.
- **Maintenance & Repairs:** Nominal increases for 2025 and 2027 with a decrease for 2026 due to new lawn & grounds contract.
- **Building Improvements:** Remains at previously budgeted amounts to account for unscheduled building improvements.
- **Insurance:** 2025-2027 reflects triennial renewal.
- **Capital Outlay:** As the library building approaches 40 years of age, we continue to evaluate the need to replace outdated equipment, fixtures, and furnishings to keep the library relevant to our community. Capital Outlay traditionally includes a transfer from the Assigned Capital Replacement fund balance to cover all capital improvements. *As in the past, additional operating revenues and unspent expenses will apply to Capital Outlay before requesting approval of a fund balance transfer.*
 - As discussed at the June library board meeting, Capital Outlay for 2025-2027 are estimates based on our Capital Replacement Schedule, which plots the estimated useful life expectancies and estimated replacement costs of furnishings, fixtures, and equipment over a 20-year period and currently includes the replacement of furniture, exterior grounds and building upgrades, including an EV charging station and replacing equipment.

- **Property Tax Refunds:** Remains steady as the Michigan Tax Tribunal continues to clear backlogged cases.
- **Community Promotion:** Nominal increases for 2025-2027.
- **Travel:** Increased in 2026 for biennial Public Library Association Conference year.
- **Rentals/Leases:** Nominal increases to account for increased copy machine charges due to increase in printing.

Canton Public Library

2025 Budget Proposed (Motion 24/9-19-BH)

	99% Collection 1.4396 Millage 2023 FINAL APPROVED BUDGET	99% Collection 1.4396 Millage 2024 AMENDED BUDGET	99% Collection 1.4324 Millage 2025 PROPOSED BUDGET	99% Collection 1.4252 Millage 2026 PROPOSED BUDGET	99% Collection 1.4181 Millage 2027 PROPOSED BUDGET
DESCRIPTION					
Fund 101 - GENERAL FUND					
Revenues					
INCOME					
PROPERTY TAXES	6,947,281	7,422,811	7,800,000	8,000,000	8,200,000
STATE AID TO LIBRARIES	100,047	70,000	85,000	85,000	85,000
LOCAL COMMUNITY STABILIZATION SHARE	62,237	66,091	60,000	60,000	60,000
PHOTOCOPY FEES	36,000	40,000	40,000	40,000	40,000
REPLACEMENT-LIBRARY MATERIALS	13,000	7,000	7,000	7,000	7,000
MEETING ROOM RENTAL	2,050	500	500	500	500
PENAL FINES	61,090	61,000	61,000	61,000	61,000
INTEREST INCOME	140,000	120,000	50,000	50,000	50,000
COMMISSION	9,750	7,000	7,000	7,000	7,000
OTHER REVENUE	53,200	17,700	1,000	1,000	1,000
Net INCOME	7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
TOTAL REVENUES	7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
Expenditures					
EXPENSES					
SALARIES & WAGES	3,400,000	3,630,000	3,790,000	3,932,000	4,080,000
FRINGE BENEFITS	845,500	942,500	989,400	1,032,200	1,079,600
SUPPLIES	103,823	152,350	163,850	157,035	171,910
LIBRARY MATERIALS	1,081,141	1,151,453	1,198,000	1,221,960	1,244,000
PROFESSIONAL & CONTRACTUAL	437,685	490,475	538,100	582,093	567,330
COMMUNICATIONS	39,000	47,000	40,000	41,000	42,000
PRINTING	21,800	51,800	51,800	41,800	41,800
UTILITIES	156,100	190,000	185,000	185,500	188,500
MAINTENANCE & REPAIRS	231,471	274,600	280,600	276,800	285,500
BUILDING IMPROVEMENTS	7,500	20,000	20,000	20,000	20,000
INSURANCE	64,500	69,000	73,500	73,500	73,500
CAPITAL OUTLAY	552,177	1,191,000	971,000	1,110,000	1,140,954
PROPERTY TAX REFUNDS	2,000	2,000	2,000	2,000	2,000
COMMUNITY PROMOTION	23,085	22,400	26,200	26,200	31,200
TRAVEL	18,435	73,150	60,250	78,836	64,270
RENTALS/LEASES	11,300	18,300	12,500	13,500	14,500
Net EXPENSES	6,995,517	8,326,028	8,402,200	8,794,424	9,047,064
TOTAL EXPENDITURES	6,995,517	8,326,028	8,402,200	8,794,424	9,047,064
Fund 101 - GENERAL FUND:					
TOTAL REVENUES	7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
TOTAL EXPENDITURES	6,995,517	8,326,028	8,402,200	8,794,424	9,047,064
NET OF REVENUES & EXPENDITURES	429,138	(513,926)	(290,700)	(482,924)	(535,564)
NET CHANGE IN FUND BALANCE		(513,926)	(290,700)	(482,924)	(535,564)
BEGINNING FUND BALANCE - GENERAL FUND		6,195,271	5,681,345	5,390,645	4,907,721
ENDING FUND BALANCE - GENERAL FUND		5,681,345	5,390,645	4,907,721	4,372,157

Canton Public Library

2025 Budget Proposed (Motion 24/9-19-BH)

		2023 FINAL APPROVED BUDGET	2024 AMENDED BUDGET	2025 PROPOSED BUDGET	2026 PROPOSED BUDGET	2027 PROPOSED BUDGET
GL NUMBER	DESCRIPTION					
Fund 101 - GENERAL FUND						
Revenues						
INCOME						
101-000.00-401.00	PROPERTY TAXES	6,947,281	7,422,811	7,800,000	8,000,000	8,200,000
101-000.00-539.00	STATE AID TO LIBRARIES	100,047	70,000	85,000	85,000	85,000
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	62,237	66,091	60,000	60,000	60,000
101-000.00-602.00	PHOTOCOPY FEES	36,000	40,000	40,000	40,000	40,000
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	13,000	7,000	7,000	7,000	7,000
101-000.00-651.00	MEETING ROOM RENTAL	2,050	500	500	500	500
101-000.00-656.00	PENAL FINES	61,090	61,000	61,000	61,000	61,000
101-000.00-665.00	INTEREST INCOME	140,000	120,000	50,000	50,000	50,000
101-000.00-668.00	COMMISSION	9,750	7,000	7,000	7,000	7,000
101-000.00-675.00	OTHER REVENUE	53,200	17,700	1,000	1,000	1,000
Net INCOME		7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
TOTAL REVENUES		7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
Expenditures						
EXPENSES						
	SALARIES & WAGES	3,400,000	3,630,000	3,790,000	3,932,000	4,080,000
101-790.00-702.00	SALARIES & WAGES	3,400,000	3,630,000	3,790,000	3,932,000	4,080,000
	FRINGE BENEFITS	845,500	942,500	989,400	1,032,200	1,079,600
101-790.00-716.01	TAXES-FICA/MC	262,000	277,700	290,000	300,800	312,200
101-790.00-716.02	DENTAL	20,000	23,000	23,000	24,000	24,000
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000	1,000	800	800	800
101-790.00-716.04	LIFE INSURANCE/DISABILITY	13,000	15,500	16,000	16,000	16,000
101-790.00-716.05	MEDICAL INSURANCE	219,100	280,000	310,000	340,000	375,000
101-790.00-716.06	MEDICAL BUY OUTS	2,400	3,600	3,600	3,600	3,600
101-790.00-716.07	OPTICAL	7,000	7,500	7,500	7,500	7,500
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000	1,000	1,000	1,000	1,000
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	4,000	5,000	5,000	5,000	5,000
101-790.00-717.01	RETIREMENT DC PLAN (401A)	36,000	48,200	52,500	53,500	54,500
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000	280,000	280,000	280,000	280,000

GL NUMBER	DESCRIPTION	2023	2024	2025	2026	2027
		FINAL APPROVED BUDGET	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
	SUPPLIES	103,823	152,350	163,850	157,035	171,910
101-790.00-727.01	SUPPLIES-LIBRARY	8,500	12,500	13,000	9,500	13,000
101-790.00-729.00	STAFF BOOK ACCOUNT	-	-	-	-	-
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	9,500	12,500	12,500	12,500	12,500
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	15,500	26,000	30,500	21,500	30,000
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	12,500	12,000	14,500	14,500	14,500
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825	2,800	2,800	2,800	2,800
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	3,505	5,600	4,000	4,080	4,170
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	2,750	5,100	5,500	5,610	5,730
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	12,895	20,000	20,000	20,400	20,900
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	170	150	150	153	160
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200	1,200	1,300	1,300	1,300
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	11,778	25,000	25,000	30,000	30,000
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,300	2,500	2,600	2,652	2,750
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,400	2,000	2,000	2,040	2,100
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	19,000	25,000	30,000	30,000	32,000
	LIBRARY MATERIALS	1,081,141	1,151,453	1,198,000	1,221,960	1,244,000
101-790.00-730.01	BOOKS	255,541	254,953	256,000	261,120	275,000
101-790.00-730.02	AV (MEDIA)	106,600	102,500	95,000	96,900	94,000
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000	794,000	847,000	863,940	875,000
	PROFESSIONAL & CONTRACTUAL	437,685	490,475	538,100	582,093	567,330
101-790.00-802.00	LEGAL	8,600	15,000	15,000	15,000	15,000
101-790.00-803.00	AUDIT	13,450	13,850	14,500	14,500	14,500
101-790.00-804.01	BANK FEES-GENERAL	-	1,000	500	500	500
101-790.00-804.02	BANK FEES-CREDIT CARD	750	1,200	1,200	1,200	1,200
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	300	1,200	1,200	1,200	1,200
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300	300	300	300	300
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,900	15,500	16,500	16,000	16,000
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	7,950	12,050	12,600	12,600	12,600
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,575	1,650	1,975	1,675	1,675
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	8,800	10,975	10,725	10,725	10,725
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	10,000	5,000	5,000	5,000	5,000
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275	1,200	2,950	4,700	3,600
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	500	5,500	5,000	5,000	5,000
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	21,450	22,000	23,000	23,460	24,000

GL NUMBER	DESCRIPTION	2023	2024	2025	2026	2027
		FINAL APPROVED BUDGET	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	5,850	8,000	25,000	25,500	26,000
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	991	1,650	1,650	1,683	1,730
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	41,000	40,000	40,000	40,000	40,000
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	33,000	40,000	35,000	30,000	30,000
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000	1,000	1,000	1,000	1,200
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	1,010	2,500	2,500	2,550	2,600
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	258,754	282,000	310,000	356,000	341,000
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	230	1,500	1,500	1,500	1,500
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	3,000	7,400	11,000	12,000	12,000
	COMMUNICATIONS	39,000	47,000	40,000	41,000	42,000
101-790.00-850.00	COMMUNICATIONS	39,000	47,000	40,000	41,000	42,000
	PRINTING	21,800	51,800	51,800	41,800	41,800
101-790.00-902.00	LEGAL NOTICES & ADS	500	500	500	500	500
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300	1,300	1,300	1,300	1,300
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	20,000	50,000	50,000	40,000	40,000
	UTILITIES	156,100	190,000	185,000	185,500	188,500
101-790.00-921.00	ELECTRICITY	130,000	150,000	150,000	150,000	152,000
101-790.00-922.00	GAS	12,000	25,000	20,000	20,000	20,500
101-790.00-923.00	WATER	14,100	15,000	15,000	15,500	16,000
	MAINTENANCE & REPAIRS	231,471	274,600	280,600	276,800	285,500
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	87,000	98,500	98,000	98,500	98,500
101-790.00-932.01	LAWN & GROUNDS	46,100	49,800	55,400	49,400	55,900
101-790.00-932.02	SNOW & ICE	34,000	38,000	38,000	38,000	38,000
101-790.00-933.00	BUILDING SECURITY	7,400	7,800	7,500	8,000	9,000
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	-	800	800	800	800
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	16,600	16,700	17,900	18,100	18,300
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	15,371	23,000	23,000	24,000	25,000
101-790.00-935.00	BUILDING REPAIRS	12,500	20,000	20,000	20,000	20,000
101-790.00-936.00	EQUIPMENT REPAIRS	12,500	20,000	20,000	20,000	20,000
	BUILDING IMPROVEMENTS	7,500	20,000	20,000	20,000	20,000
101-790.00-965.00	BUILDING IMPROVEMENTS	7,500	20,000	20,000	20,000	20,000
	INSURANCE	64,500	69,000	73,500	73,500	73,500

GL NUMBER	DESCRIPTION	2023 FINAL APPROVED BUDGET	2024 AMENDED BUDGET	2025 PROPOSED BUDGET	2026 PROPOSED BUDGET	2027 PROPOSED BUDGET
101-790.00-969.00	INSURANCE	64,500	69,000	73,500	73,500	73,500
	CAPITAL OUTLAY	552,177	1,191,000	971,000	1,110,000	1,140,954
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	53,000	30,000	50,000	-	35,000
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	6,000	567,000	530,000	673,000	855,954
101-790.00-975.00	FURNITURE AND EQUIPMENT	24,000	170,000	172,000	225,000	20,000
101-790.00-976.00	LIBRARY MATERIALS	-	-	-	-	-
101-790.00-978.00	HARDWARE	432,177	408,000	185,000	197,000	180,000
101-790.00-979.00	SOFTWARE	37,000	16,000	34,000	15,000	50,000
	PROPERTY TAX REFUNDS	2,000	2,000	2,000	2,000	2,000
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000	2,000	2,000	2,000	2,000
	COMMUNITY PROMOTION	23,085	22,400	26,200	26,200	31,200
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	400	2,400	1,200	1,200	1,200
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	22,685	20,000	25,000	25,000	30,000
	TRAVEL	18,435	73,150	60,250	78,836	64,270
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	-	6,000	3,000	6,000	3,000
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	-	4,000	1,000	4,000	1,000
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	300	2,300	2,300	2,300	2,300
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200	200	200	200	200
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	1,600	8,050	5,150	8,150	5,150
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	1,000	2,000	2,000	2,000	2,000
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	2,962	9,000	11,000	11,000	11,220
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	-	800	2,800	2,856	3,000
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	2,453	5,000	2,000	6,000	3,000
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,100	900	1,200	1,200	1,200
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	4,600	23,000	16,000	21,000	16,500
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	510	2,300	1,500	1,530	1,600
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	3,200	8,500	11,000	11,500	13,000
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	510	1,100	1,100	1,100	1,100
	RENTALS/LEASES	11,300	18,300	12,500	13,500	14,500
101-790.00-941.00	COPY MACHINE CHARGES	8,800	15,800	10,000	11,000	12,000
101-790.00-942.00	POSTAGE METER CHARGES	2,500	2,500	2,500	2,500	2,500
Net EXPENSES		6,995,517	8,326,028	8,402,200	8,794,424	9,047,064

GL NUMBER	DESCRIPTION	2023 FINAL APPROVED BUDGET	2024 AMENDED BUDGET	2025 PROPOSED BUDGET	2026 PROPOSED BUDGET	2027 PROPOSED BUDGET
	TOTAL EXPENDITURES	6,995,517	8,326,028	8,402,200	8,794,424	9,047,064
	Fund 101 - GENERAL FUND:					
	TOTAL REVENUES	7,424,655	7,812,102	8,111,500	8,311,500	8,511,500
	TOTAL EXPENDITURES	6,995,517	8,326,028	8,402,200	8,794,424	9,047,064
	NET OF REVENUES & EXPENDITURES	429,138	(513,926)	(290,700)	(482,924)	(535,564)
	NET CHANGE IN FUND BALANCE		(513,926)	(290,700)	(482,924)	(535,564)
	BEGINNING FUND BALANCE - GENERAL FUND		6,195,271	5,681,345	5,390,645	4,907,721
	ENDING FUND BALANCE - GENERAL FUND		5,681,345	5,390,645	4,907,721	4,372,157

Canton Public Library

Capital Replacement Schedule

					Last Year	This Year	Proposed		
FAC	Description	Estimated	Original Cost	Original	2023	2024	2025	2026	2027
Land									
	Land	n depreciable	\$ 67,500						
Land Improvements - Depreciating									
973	Storm Drainage/Catch Basin/Manholes	30	\$ 55,400	1989					
973	Underground		\$ 12,800	1989					
973	Above ground		\$ 26,000	1989					
973	Storm Sewer/Catch Basin	year service	\$ 12,000	2015/2023	7,000				15,000
973	Irrigation (sprinkler heads & lines)	15	\$ 140,000	2001/2019					
973	Landscape / Hardscape								
973	RHC Courtyard - hardscape (walkway) & landscape	15	\$ 12,700	2022					
973	Backyard Pergola (walkway, shelter, table, swing)	15	\$ 30,100	2023	30,100				
NEW	Backyard Porous Pave platforms (programming & events)						20,000		
973	Parking Lot								
973	Asphalt Paving / End of Life Replacement	15	\$ 480,000	1989/2019					
973	Asphalt Maintenance (periodic seal & stripe)				15,900				20,000
973	Concrete Paving - Sidewalks & Curbs	30	\$ 89,500	1989/2019					
973	Paver walkway (connect CPL to Canton Ctr Rd.)	10	\$ 12,000	2018					
973	Dumpster Enclosure (trash/recycle)	25	\$ 125,550	2016					
973	Lighting - Parking Lot Lights (upgraded to LED 2013)	30	\$ 26,500	2013					
NEW	Electrical Vehicle (EV) charging station (public lot, ~\$28,000)					30,000	30,000		
Buildings, Fixtures and Improvements									
974	Water Main	50	\$ 42,850	1989					
974	Water Service	25	\$ 14,500	1989					
	Sanitary Sewerage	30							
974	Underground		\$ 87,400	1989					
974	Above ground		\$ 29,400	1989					
	Exterior Lighting								
974	Building/Architectural Lights	20							
	Interior Lighting								
974	Upgrade light fixtures to LED								
	Signs								
974	Site Signage (in building)	15	\$ 17,300	2001					
974	Main Entrance Signage	25	\$ 4,900	2012		10,000			
974	Main Entry Signage - Replacement	15	\$ 4,900	2012					10,000
	BUILDING								
974	Masonry, Cast Concrete, Flatwork & Finish	Unlimited	\$ 414,000	1989/2001					
974	Brick, Stone & Ceramic Tile	Unlimited	\$ 83,500	1989					
974	Wiring	30	\$ 766,500	2001					
974	RTU1 (Trane Intellipac 30 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)	20 Years	\$ 154,500	2022					
974	RTU2 (Trane Intellipak 25 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)	20 Years	\$ 154,500	2022					
974	RTU3 (Trane Intellipak 40 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)	20 Years	\$ 154,500	2022					
974	Air Handler (Trane, Roof, last 2001, EOF 20yrs, rebuild)(Engie-M2A)	20 Years	\$ 154,500	2022					
974	Roof - New Copper Seam								
974	Roof - Partial Replacement, Royal West Roofing	20 Years	\$ 228,500	2022					
974	Roof - Partial Replacement, Johns Manville	20 years	\$ 169,500	2008					

FAC	Description	Estimated	Original Cost	Original	2023	2024	2025	2026	2027
974	Aluminum downspouts & gutters	15-20		1989/2001	delayed	delayed			
974	Wood soffit (Bldg/Canopies)	30		1989/2001					
974	Fire Suppresion-Sprinkler Backflow Replacement	30	\$ 7,850	2022					
974	Windows / Skylights / Doors								
974	Skylight - All (inspect, reseal and caulk)	ERVICE ONLY	\$ 6,000	2022					
974	Skylights (Tree, Nook, 4-section Teen)	15	\$ 28,500	2001/2016					
974	Skylight-Pyramid (FAR, Child Seating)	15	\$ 13,200	1989/2016					
974	Skylight-Pyramid (Entrance, International)	15	\$ 31,400	1989/2016					
974	Insulating Glass (piano window, nook, etc.)	25	\$ 42,955	1989/2001					250,000
974	Aluminum/Wood Windows	30							
974	Aluminum Doors	25	\$ 25,400	1989/2001					
974	Steel Doors - Exterior	30	\$ 25,700	2001					
974	Automatic Doors (Front Entry/Lobby)	15	\$ 16,000	2020					
974	Wall Covering - Lobby & New Book Area	5-10	\$ 24,200	2012		30,000			
974	Wall Covering - Quiet Study Room	10	\$ 3,200	2013					
974	Floor Covering - Luxury Vinyl Tile	10	\$ 47,500	2014					
974	Floor Covering - Carpet - Public Areas	10	\$ 75,800	2014/2015		40,000			
974	Floor Covering - Teen, CmRm, Friends	10	\$ 200,000	2015					275,000
974	Floor Covering - Lobby walk-off carpet installed	10	\$ 12,000	2019					
974	Ceiling Tiles		\$ 89,500	2001					
974	Renovations								
974	Teen Space	15	\$ 649,000	2017					
974	Group Study Rooms-Trendwal (D, E, F, G, H & I)	15	\$ 35,000	2013					
974	Group Study Rooms-Trendwal (Tutor Rooms 1-6)	15	\$ 55,800	2017					
NEW	East Wall KI (pod) Study Rooms	15	\$ 205,000	2024		220,000			
NEW	Group Study Rooms (Adult Fiction Area)						500,000		
974	Public Restrooms (Lobby)	15	\$ 207,500	2015					
974	Social Space (Café) / Lobby	15	\$ 49,500	2015					
NEW	Children's Library							525,000	
974	Children's Space	15	\$ 755,700	2016					
974	Children's Restrooms	20	\$ 86,600	2016					
974	Staff Area Renovation - General Construction	20	\$ 872,000	2018					
974	Floor Covering - Carpet/Resilient Floor Staff Area	10	\$ 240,000	2001/2018					
974	Lencore sound masking - Staff Area	20	\$ 15,000	2019					
974	Staff Area Renovation - Restroom Alcove	20	\$ 8,400	2018					
974	Sorter Room Renovation (cabinets, work stations)	15	\$ 26,600	2019					
974	Friend's Bookstore	20	\$ 133,000	2017					
974	Friends' Donation/Sorting Area (canopy, donation shelving, concrete)		\$ 53,400	2019					
974	Community Room Refresh								
974	Wall Covering - whisper wall and paint*	15	\$ 30,500	2013/2022					
NEW	Lighting update (LED)	20	\$ 37,000	2022					
NEW	Power in floor	30	\$ 39,000	2022					
974	Blackout shades & remote control	10	\$ 5,000	2006/2022					
NEW	The Lab Renovation - convert to flex space			2024		220,000			
974	Cabinetry	20	\$ 151,600	2001					
974	Wall Covering - Magrite & Mural								
974	Floor Covering - Carpet	15/warranty		2012					
974	Fire Suppression System		\$ 42,000	1989					

FAC	Description	Estimated	Original Cost	Original	2023	2024	2025	2026	2027
974	Relocate Sprinkler Heads for PSIP IV (Teen Space)	25	\$ 9,000	2017					
974	Relocate Sprinkler Heads for Staff Area renovation	25	\$ 25,000	2018					
974	Relocate Fire Strobes (National Time & Signal)	labor only	\$ 8,000	2018					
974	HVAC (including Circ Pumps, Temp Controls) - Noted on IT Capital , Part of BSO								
974	Teen Space HVAC	30	\$ 37,500	2017					
974	Tutor Area HVAC	30	\$ 11,250	2017					
974	Staff Area Reno HVAC & Plumbing	30	\$ 263,000	2018					
974	Staff Area Reno Electrical	30	\$ 128,000	2018					
974	Total HVAC Systems from IT Capital				6,000	47,000	30,000	148,000	320,954
Furniture and Equipment									
975	Custom Millwork (cabinets)	20+	\$ 48,500	2001					
975	Storage cabinets (Sort Room alcove)	20+	\$ 9,820	2017					
975	Staff Area Reno Custom Millwork (cabinets)	20+	\$ 56,000	2018					
General Staff Area									
975	Chairs - Maple Meeting Chairs (6 in Med.Conf.Room)	10	\$ 3,600	2013					
975	Chairs - Executive Task Chairs (staff)	15		2014-2017					
975	Staff Lounge Furniture (Tables/Chairs)	10	\$ 12,000	2005					20,000
975	Furniture - Open spaces (desks, file cabinets, etc.)	15	\$ 144,000	2001					
975	Additional under-cabinet lights for IS	15	\$ 9,000	2019					
975	Furniture - Enclosed Offices (desks, file cabinets, etc.)	20	\$ 121,500	2019					
975	Lencore sound masking system (33 speakers/6 controls)	20	\$ 15,000	2019					
General Public Area									
975	Self Check curved counter/charging station & stools	15	\$ 7,200	2014					
975	CD Bins (Adult Collection)	10	\$ 32,000	2015					
975	Soft seating w/power (2-seat,1-table unit at entrance)								
Tables									
975	Tables - Carrell Tables (6-S/E Study Area)	20	\$ 16,000	2015					
975	Tables - Study (4-Adult Aisle, 2-Lab Foyer)	15	\$ 22,000	2022					
975	Tables - Laptop Tables (8-Fireplace Area)	10	\$ 4,300	2015					
975	Tables w/electrical spheres (single study rms)	10	\$ 4,400	2013					
Chairs									
975	Chairs - 2 wingback chairs for DVD area	10	\$ 6,500	2023	6,600				
975	Chairs - 12 upholstered side chairs (Teen Study Rooms)	10	\$ 3,300	2018					
975	Chairs - 48 upholstered side chairs (Study Roooms/Carrells)	10	\$ 19,000	2019					
975	Chairs - 22 hi-back task chairs (Quiet Study Room)	10	\$ 9,900	2015			22,000		
975	Chairs - Agati Task Chairs (public area)	15	\$ 45,000	2006					
975	Chairs - 28 upholstered side chairs (adult aisle, lab foyer)	10	\$ 11,100	2022					
975	<i>Table Maintenance - Refinish Maple Edges</i>		\$ 12,000	2013					
975	East Aisle Pod Study Room Furniture			2024		40,000			
975	South Seating Area (Romance Corner) Furniture			2024		30,000			
975	Lab Reno Seating (Tables/Chairs/Soft Seating)	10	\$ 85,500	2024		100,000			
975	Adult Fiction Alcove Study Room & Foyer Furnishings						150,000		
975	Children's Library Furniture							225,000	
975	Children's-Upholster booth seats, reading nook mattress, sailboat table benches				17,400				
975	Help Desk - Childrens	15	\$ 12,300	2016					
Friends' Activity Room									
975	5' flip top tables (6)	10	\$ 8,400	2016					
975	Chela stacking chairs (40) & trolley (2)	10	\$ 7,500	2016					

FAC	Description	Estimated	Original Cost	Original	2023	2024	2025	2026	2027
975	Cabinetry/Sink - Friends' Activity Room	15+	\$ 5,400	2016					
	Community Room								
975	4' Tables (16) and table trucks (2)	10	\$ 13,500	2022					
975	Stacking Chairs (Community Room)	10	\$ 23,000	2022					
975	Cabinetry/Sink - Community Room Kitchen	15+	\$ 14,000	2013					
	ART								
975	Tree Sculpture (Children's Library)	20	\$ 32,000	2008					
	Hardware								
	<i>See IT Capital</i>				432,177	408,000	185,000	197,000	180,000
	Software								
	<i>See IT Capital</i>				37,000	16,000	34,000	15,000	50,000
	Library Materials								
	<i>See P&L 730 accounts</i>								

Sub-Total - Land Improvements-Depreciating

Sub-Total - Buildings, Fixtures & Improvements (Includes IT HVAC Systems)

Sub-Total - Furniture and Equipment

Sub-Total - Hardware (see IT Capital)

Sub-Total - Software (see IT Capital)

GRAND TOTAL BUILDING & IT CAPITAL REPLACEMENT

\$ 53,000	\$ 30,000	\$ 50,000	\$ -	\$ 35,000
\$ 6,000	\$ 567,000	\$ 530,000	\$ 673,000	\$ 855,954
\$ 24,000	\$ 170,000	\$ 172,000	\$ 225,000	\$ 20,000
\$ 432,177	\$ 408,000	\$ 185,000	\$ 197,000	\$ 180,000
\$ 37,000	\$ 16,000	\$ 34,000	\$ 15,000	\$ 50,000
\$ 552,176	\$ 1,191,000	\$ 971,000	\$ 1,110,000	\$ 1,140,954

Canton Public Library

Capital Replacement Schedule Information Technology

				Last Year	This Year	Proposed		
FAC	Description	QTY	Original / Last Cost	2023	2024	2025	2026	2027
Buildings, Fixtures and Improvements-HVAC Systems (PHYSICAL UNITS)		QTY	Last Price					
974	RTU1 (Trane Intellipak 30 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)	1	\$ 139,750					
974	RTU2 (Trane Intellipak 25 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)	1	\$ 100,000					
974	RTU3 (Trane Intellipak 40 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)	1	\$ 146,500					
974	Air Handler (Trane, Roof)(2001, EOF 20yrs)(rebuild Engie-M2A-2021)	1	\$ 73,500					
974	RTU4 (Main Trane AC, 90 Ton, last 2008, EOL 15-20yrs)	1	\$ 110,000					\$ 320,954
974	IT-AC APC rack mount, Server Rm (2008, EOL 5-10yrs)(2019 compressor)	1	\$ 6,800	\$ -				
974	IT-AC Daikin miniSplit, Server Rm/Roof (2012, EOL 5-10yrs)	1	\$ 10,802	\$ 6,000	\$ 16,000	\$ 16,880		
974	IT-AC Daikin miniSplit, Wire Rm/Roof (2015, EOL 5-10yrs)	1	\$ 6,250		\$ 8,500	\$ 8,968		
974	AC - Community Rm (Trane 10 Ton, last 2008, EOL 2026)	1					\$ 148,000	
974	Air Compressor, Quincy (1989, EOL 30yrs) (DDCs will end need of it)	1	\$ 10,000					
974	Humidifier Dri Steam (last 2001, EOL 15yrs)(Engie-M3-2020)	1	\$ 14,000					
974	VAV Controls & Thermostats DDC replace Pneumatics (Engie-C2-2021)	1	\$ 70,000					
974	Building Control System Upgrade (4yr app updates)(Engie-C1-2021)	1	\$ 14,050		\$ 18,500			
974	Boiler Backup (2 Bryan units) (1989 EOL 20yrs, extended by low use)	1	\$ 96,400					
974	Circulation Pump #3 (2014 EOL 20yrs)	1	\$ 3,095					
974	Circulation Pump #4 (2001 EOL 20yrs) differed from 2021	1	\$ 3,095					
974	Boiler Main Lochinvar (last 2001, EOL 20yrs)(Engie-M1-2020)	1	\$ -					
974	Convert primary pumps to Variable Frequency Drive (Engie-C3-2020)	1						
974	Circulation Pump #1 Large (2001 EOL 20yrs)(Engie-M1-2020)	1	\$ 7,000					
974	Circulation Pump #2 Large (2001 EOL 20yrs)(Engie-M1-2020)	1	\$ 7,000					
	Contingency-Buildings, Fixtures and Improvements-HVAC Systems				\$ 4,000	\$ 4,152		
Hardware - Information Technology Facilities								
Cabling and Multimedia for specific Library Areas								
978	A/V Media Upgrades - The-Lab	1	\$ 24,000		\$ 24,000			
978	A/V Media Upgrades - Friends Room	1	\$ 15,324	\$ 19,104				
978	A/V Media Upgrades - Community Room	1	\$ 15,780					
978	A/V Media Upgrades - Large & Medium Conference Rooms	1	\$ 10,000				\$ 13,000	
Security								
978	Security Gates	3	\$ 4,500					
978	Security Cameras, new and/or upgrades	1	\$ 7,500	\$ 7,988	\$ 10,000			
978	Sonitrol System (including Air Phone camera 2014)	5	\$ 5,934	\$ 39,392				
978	People Counter (upgraded in 2020)	1	\$ 2,500					
Specialized								
978	Disaster Recovery and Preparedness							
978	The Lab							

				Last Year	This Year	Proposed		
FAC	Description	QTY	Original / Last Cost	2023	2024	2025	2026	2027
Hardware - Information Technology								
Computer Workstations - Hardware								
978	Desktop PCs: PUBLIC - CWEB	30	\$ 890		\$ 30,500			
978	Desktop PCs: PUBLIC - WEBEXPRESS	33	\$ 890					\$ 43,540
978	Desktop PCs: PUBLIC - TEENS	12	\$ 890		\$ 12,500			
978	Desktop PCs: PUBLIC - PRINTRELEASE	5	\$ 1,200			\$ -	\$ 6,000	\$ -
978	Desktop PCs: PUBLIC-SELF CHECK	8	\$ 1,200			\$ 9,600	\$ -	\$ -
978	Desktop PCs: STAFF	20	\$ 990			\$ 19,800	\$ 20,889	\$ 22,038
978	Laptop/Docking: STAFF	20	\$ 710			\$ 14,200	\$ 14,981	\$ 15,805
978	Communal Laptops - Group 1	4	\$ 1,500			\$ 6,000		
978	Communal Laptops - Group 2	4	\$ 1,500					
978	Desktop PCs: 20 IS Staff, 9 Circ & Ref Desks, 6 IT now 3020s	35	\$ 890				\$ 36,500	
978	Desktop PCs: Staff now 3070s last qty 42	42	\$ 1,559		\$ 65,500			
978	Dell Laptop (5 Shared, 7 staff) Latitude (last qty 7)	12	\$ 1,650				\$ 25,000.00	
978	Dell Laptop (7 staff) Latitude (move from PC to laptop)	7	\$ 1,650			\$ 20,500		
	Dell Laptop (6 shared) Inspiron --> Latitude	6	\$ 1,650			\$ 11,500		
	CHROMEBOX - PUBLIC-OPAC	13	\$ 800					
	Touchscreens (5 print release) (was deferred from 2019 to 2021)	15	\$ 750					\$ 14,703
	iPad Air2 - Children's Sail (4), CR (2), IS (4)	10	\$ 679	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -
	AWE STATIONS / 5 YEAR SUPPORT	5	\$ 10,000				\$ -	\$ 24,624
Networking; Wireless APs, Firewall, Switches								
978	EAST CLOSET DIST/ACCESS SWITCHES	4	\$ 1,915			\$ 7,658		
978	TWP SWITCH	1	\$ 11,000			\$ 11,000	\$ -	\$ -
978	SERVER ROOM CORE SWITCHES	2	\$ 20,000			\$ 40,000	\$ -	\$ -
978	WIRERM DR SWITCHES	2	\$ 5,765	\$ -	\$ -	\$ -	\$ -	\$ 18,345
978	WIRERM ACCESS SWITCHES	4	\$ 6,235				\$ 24,940	\$ -
978	SAN-SWITCH	2	\$ 4,300		\$ 11,000			
978	WIREROOM DIST SWITCHES	1	\$ 2,400		\$ 3,000			
978	Security - Firewall (STAFF)	1	\$ 8,000	\$ 9,887				
978	Security - Firewall (Public)	1	\$ 8,000	\$ 9,915				
978	Router (Acquired from TLN 2014)	2	\$ 1,895					\$ 6,313
978	Wireless Access Points	10	\$ 1,600		\$ 16,000			\$ -
Servers and Storage								
978	TOWNSHIP STORAGE - DELL POWER PROTECT DD6400	1	\$ 90,000	\$ -	\$ -			
978	VIRTUALIZATION SHARED STORAGE - DELL UNITY XT	1	\$ 46,791					
978	LTO TAPE LIBRARY - 24 SLOT	2	\$ 3,366			\$ 9,000		
978	VEEAM BACKUP SERVER - DELL POWEREDGE R720	2	\$ 9,712			\$ 18,500		
978	VITUALIZATION HOST SERVERS - DELL POWEREDGE R660	4	\$ 20,000		\$ 80,000			

FAC	Description	QTY	Original / Last Cost	Last Year	This Year	Proposed		
				2023	2024	2025	2026	2027
978	SURVEILLANCE CAMERA NVR SERVER DELL POWEREDTE R540	1	\$ 9,712		\$ 11,500			
Specialized Hardware (including PBX / Printers / Copiers / UPS)								
978	Staff RFID Stations: Antenna/Reader (+4 for IS) (defer to 2021)	10	\$ 1,060					
978	Selfcheck Stations: Antenna/Reader/Display (defer to 2021)	8	\$ 1,980					
978	Sorting System Conveyor (deferred to 2023)	1	\$ 145,000	\$ 211,604	\$ 88,000			
978	Sorter Book Chutes & their PCs (external and internal)	1	\$ 14,000	\$ 20,431				
978	Sorting Bins (2023)	13	\$ 1,600	\$ 2,335				
978	Battery Backup Cabinets (APC 3000/RT8000) Library & Twp	4	\$ 3,300	\$ 19,263				
978	Cash / credit Payments at printer	5	\$ 8,200	\$ 41,000				
978	PUBLIC COPIER/PRINTERS	5	\$ 4,000		\$ 23,500		\$ 20,000	\$ -
978	STAFF COPIER PRINTERS	3	\$ 4,400				\$ 13,200	\$ -
	Contingency-Hardware			\$ 51,257	\$ 32,500	\$ 17,242	\$ 13,990	\$ 34,633
Software - Information Technology								
OS, System, and Applications Software								
979	Windows PC OS Upgrade (Windows Pro)	225	\$ 105	\$ 24,381				
979	Microsoft System Center Config Mgr 2016 (250 Managed Devices)	1	\$ 10,047				\$ 14,000	
979	Microsoft Server - Data Center (3) and CALs (150)	1	\$ 6,162	\$ 8,314				
979	Microsoft SQL Server and CALs (110)	110	\$ 39			\$ 5,500		
979	Microsoft OfficePro 2019 (75 Staff & 96 Public Users)	86	\$ 210		\$ 15,200			
979	Microsoft SharePoint 2019 Server and CALs (122 Staff Users)	1	\$ 5,636					
979	BS&A Cloud Migration	1	\$ 15,000			\$ 25,000		
979	PC Mgmt; Remote Control, Remote Access, Scheduling, Sessions	125	\$ 179					
979	Catalog; discovery layer - implementation costs (differed to 2021)	1						
979	Catalog; patron web portal - implementation costs (differed to 2021)	1						\$ 45,000
979	Curbside or Patron App, and Covid Enhancements							
979	Selfcheck Stations - Software (defer to 2021)	8	\$ 2,970					
	Contingency - Software			\$ 4,305	\$ 800	\$ 3,500	\$ 1,000	\$ 5,000

Sub-Total - Buildings, Fixtures & Improvements (IT) - Included with BSO 974.00 (Non-IT Capital)

Sub-Total - Hardware (IT)

Sub-Total - Software (IT)

TOTAL - IT CAPITAL

\$ 6,000	\$ 47,000	\$ 30,000	\$ 148,000	\$ 320,954
\$ 432,177	\$ 408,000	\$ 185,000	\$ 197,000	\$ 180,000
\$ 37,000	\$ 16,000	\$ 34,000	\$ 15,000	\$ 50,000
\$ 475,176	\$ 471,000	\$ 249,000	\$ 360,000	\$ 550,954